

20 _____ QUALIFIED LESSORS' EXEMPTION CLAIM

CLAIM FOR EXEMPTIONS CLAIMED ON PROPERTY **USED FOR** FREE PUBLIC LIBRARIES AND FREE MUSEUMS AND FOR PROPERTY **USED EXCLUSIVELY FOR** PUBLIC SCHOOLS, COMMUNITY COLLEGES, STATE COLLEGES, STATE UNIVERSITIES, UNIVERSITY OF CALIFORNIA, AND NONPROFIT COLLEGES.

(Constitution Article XIII, sections 3(d), (e), and (f); Revenue and Taxation Code sections 202.2, 206.2, and 251(b))

NAME AND MAILING ADDRESS

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states:

(name of person making claim)

1. As _____
(title, such as president, etc.)

2. of the _____,
(corporate name, if incorporated)

(mailing address) Telephone No. _____;

3. that this claim for exemption is made on behalf of this organization for the 20____ – 20____ fiscal year for the property listed below:

PROPERTY DESCRIPTION	STATE PRIMARY AND INCIDENTAL USE OF PROPERTY DESCRIBED
Land: Area:	Use:
Buildings and improvements:	Use:
Personal Property:*	Use:

4. That the name and address of the qualifying institution(s) is _____

As used herein a qualifying institution is one whose property qualifies for the free public library, free museum, public school, community college, state college, state university, University of California, or nonprofit college property tax exemption.

5. The lease confers upon the lessee the right to possession and use of the above property.

6. The lessee institution has the option at the end of the lease term of acquiring the above property described in the lease for \$1 (one dollar) or any other nominal amount. ☐ ☐

7. A lessee's affidavit in which the lessee attests to the above statement(s) is provided. Failure to submit/complete the lessee's affidavit will result in denial of one time reporting treatment for the exemption. ☐ ☐

*If there are numerous items of property at various locations, you may attach a list that clearly identifies the property, the name and address of the lessee, and which exemption is applicable.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE

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THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

INSTRUCTIONS

The person signing this claim should enter his or her name on the first line.

- Line 3.** If land and/or building, enter the street address and parcel number. If personal property, describe in sufficient detail to identify (e.g., type, make, model, serial number, etc.). List the primary use to be made of the property; list other known uses of the property.
- Line 4.** Enter the name and address of the lessee. If there is more than one lessee, you may attach an itemized list.
- Line 7.** A lessee's affidavit of the lessee signed under penalty of perjury attesting to the statements of the lessor must be submitted. A sample affidavit is shown below. The Assessor may request a copy of the lease agreement(s). A separate affidavit is required of each lessee.

Note: Where the lessee files a claim for an exemption mentioned in the heading of this form and reports leased property, such property will be allowed the exemption if used in an exempt manner.

SAMPLE AFFIDAVIT FORM FOR EXECUTION BY INSTITUTIONAL LESSEES

State of California

County of _____ Return to _____
(owner-lessor)_____
(name of declarant) hereby declares:

1. That he or she is the _____ of _____.
(title or office) (name of lessee institution)
 2. That this institution is a _____
(type of institution, e.g., nonprofit private college)
qualifying for property tax exemption and meets all requirements prescribed by law for exemption.
 3. That this institution leases from _____ the following
(name of lessor)
_____ property. (If real property, enter the street address and parcel number.
(real or personal)
Describe personal property - type, make, model, serial number, etc.)
 - a. _____
 - b. _____
 - c. _____
 4. That this leased property is being used/used exclusively for _____ purposes.
 - a. Date the lease was signed _____
 - b. Commencement date of the lease _____
- [The Assessor may request a copy of the lease agreement(s)].
- ☐ ☐ ☐
☐ ☐
5. That the lessee institution has the option at the end of the lease term of acquiring the above property described in the lease for \$1 (one dollar) or any other nominal sum. ☐ ☐

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF DECLARANT

TITLE

DATE